

DECLARATION AND POWER OF ATTORNEY FOR UTILITY OR DESIGN PATENT APPLICATION (37 CFR 1.63)

As a below named inventor, I hereby declare that: My residence, mailing address, and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

METHOD OF FORMING PANCREATIC β CELLS FROM MESENCHYMAL CELLS

the application of which

is attached hereto

OR

was filed on April 16, 2003 as United States Application Number or PCT International Application Number PCT/JP03/04812, (Confirmation No. _____), and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above identified application, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part application(s), material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or (f), or 365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application(s) which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or any PCT international application(s) having a filing date before that of the application on which priority is claimed.

Prior Foreign Application Number(s)	Country	Foreign Filing Date	Priority Claimed
			Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2002-115201	Japan	17/04/2002	

I hereby claim domestic priority benefits under 35 United States Code §120 of any United States application(s), §119(e) of any United States provisional application(s), or §365(c) of any PCT International application(s) designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in a listed prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge my duty to disclose any information material to the patentability of this application as defined in 37 C.F.R. 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Prior U.S. or International Application Number(s)	U.S. or International Filing Date	Status

I hereby appoint all attorneys of **SUGHRUE MION, PLLC** who are listed under the USPTO Customer Number shown below as my attorneys to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith, recognizing that the specific attorneys listed under that Customer Number may be changed from time to time at the sole discretion of Sughrue Mion, PLLC, and request that all correspondence about the application be addressed to the address filed under the same USPTO Customer Number.



I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

NAME OF SOLE OR FIRST INVENTOR:

Given Name (first and middle [if any])	<u>Akihiro</u>	Family Name or Surname	<u>UMEZAWA</u>
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Inventor's Signature	<u>Akihiro Umezawa</u>	Date	September 30, 2004
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NAME OF SECOND INVENTOR:

Given Name (first and middle [if any])	<u>Yoshikane</u>	Family Name or Surname	<u>IZAWA</u>
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Inventor's Signature	<u>Yoshikane Izawa</u>	Date	September 30, 2004
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NAME OF THIRD INVENTOR:								
Given Name (first and middle [if any])	Family Name or Surname							

Inventor's Signature									Date
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Residence: City	State	Country	Citizenship					
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Mailing Address:								
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NAME OF FOURTH INVENTOR:								
Given Name (first and middle [if any])	Family Name or Surname							

Inventor's Signature									Date
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Residence: City	State	Country	Citizenship					
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Mailing Address:								
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NAME OF FIFTH INVENTOR:								
Given Name (first and middle [if any])	Family Name or Surname							

Inventor's Signature									Date
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Residence: City	State	Country	Citizenship					
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